ID: CCA\_2009122913054737 Number: **201004028** Release Date: 1/29/2010

Office:

UILC: 6221.00-00

From:

**Sent:** Tuesday, December 29, 2009 1:05:48 PM

To: Cc:

Subject: RE: TEFRA question

We cannot issue affected item SND's for unless we issue an FPAA for

. We are bound by the partnership reporting of the loan for  $% \left( 1\right) =\left( 1\right) \left( 1\right)$